

September 11, 2002

Publication 1346 - Record Layout Changes #1

Record Layouts dated 09/03/02

Changes are identified by two vertical bars in the right margin (||).

Deletions are identified by a hyphen followed by two vertical bars (-||).

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Attached are :

New Form/Records:

- Draft Form 8885 (per signed copy of WSP-2-0133-A00) Please note that this is just a draft and the paging starts with Page 1. The Record Layout will be incorporated into Part II of the Pub. 1346 at a later date.
- Form 1310:
  - Seqs 0120: Added "or blank" to the Field Description (per e-mail dated 8/26/02 from Helen Hill stating that this was an oversight)
- Form 8594 Page 2:
  - Seqs 0340 - 0530: Changed Field Description to "N" (per e-mail dated 8/7/02 from Joyce Colbert stating that this was a typo in ETA-2-0094-A01; will be clarified in Response to ETA-2-0094-A02)
- FEC Record:
  - Seq 0030: Deleted "(-)" from Field Description (per Response to ETA-2-0036-A01)
  - Seq 0180: Corrected typo in "Employer's" under Identification (per Response to ETA-2-0036-A01)
- LTCGL Record:
  - Seq 0100: Added "EXPIRED" to Field Description (Per Revised Response to ETA-2-0047)

Existing Forms/Records/Schedules:

- Form 1040 Page 2:
  - New Byte Count: 1134
  - New Seq: 1208 (per signed copy of WSP-2-0133-A00)
  - Seq 1010: Removed "8859" from Field Description (Per e-mail from Carolyn Martin dated 8/28/02)
- Schedule 2 Page 1:
  - New Byte Count: 0507
  - Seq 0318: Increased Length to "4" to coincide with the literal changing from "PYE" to "CPYE" in Field Description (per draft Form dated 7/18/02)
- Form 2120:
  - Seq 0005: Changed occurrence back to "0000001 - 0000004" in the Field Description (per e-mail dated 8/26/02 from Carolyn Martin stating that this change will be documented in ETA-2-0049-A02)

- Form 2555 Page 1:
  - Seq 0110: Changed "2000" to "2001" in the Field Description (per e-mail dated 8/28/02 from Carolyn Martin stating that this change will be documented in item #6 of ETA-2-0049-A02)
  - Seqs +0215, 0220, \*0340, +0342, and 0348: Changed DT to YYYYMMDD in Field Description (ETA-2-0047 and Response)
  - Seq 0225: Changed MMDDYYYY to YYYYMMDD in Field Description (ETA-2-0047 and Response)
- Form 2555 Page 2:
  - Seqs 0530, +0580, and +0590: Changed DT to YYYYMMDD in Field Description (ETA-2-0047 and Response)
  - Seq 0540: Changed MMDDYYYY to YYYYMMDD in Field Description (ETA-2-0047 and Response)
- Form 2555 Page 3:
  - Seq 1100: Changed "\$28.92 or Enter \$10,577" to "\$29.70 or Enter \$10,842" in the Identification (per draft form from web dated 5/14/2002)
- Form 2555EZ Page 1:
  - Seq 0200: Changed "2000" to "2001" in the Field Description (per e-mail dated 8/28/02 from Carolyn Martin stating that this change will be documented in item #6 of ETA-2-0049-A02)
  - Seqs 0030, 0070, and +0260: Changed DT to YYYYMMDD in Field Description (ETA-2-0047 and Response)
  - Seqs 0040 and 0080: Changed MMDDYYYY to YYYYMMDD in Field Description (ETA-2-0047 and Response)
- Form 2555EZ Page 2:
  - Seqs \*0290, +0300, and 0330: Changed DT to YYYYMMDD in Field Description (ETA-2-0047 and Response)
- Form 8812:
  - Seqs 0025 and 0035: Changed "\$10,000" to "\$10,350" in the Identification (per draft form from the web dated 6/3/02)
  - Seq 0105: Changed Identification to "Total EIC & Excess SS & Tier 1 RRTA Tax Withheld" (per draft form from the web dated 6/3/02)
- Form 8815:
  - Seq 0250: Changed Field Description to "N, 57600 or 86400" (per draft form from the web dated 6/20/02)
- Form 8839 Page 1: (per draft form from the web dated 8/5/02)
  - New Byte Count: 0395
  - Seqs 0170 and 0200: Added "(\$10,000 Maximum Credit)" to Field Description
  - Seqs 0180 and 0210: Deleted "Paid" from the Identification
  - Seq 0250: Updated "75,000" to "150,000" in the Identification
  - New Seqs: 0291, 0293, 0295, and 0297

- Form 8839 Page 2: (per draft form from the web dated 8/5/02)
  - Seqs 0310 and 0330: Added "(\$10,000 Maximum Credit)" to Field Description and changed Form Ref. to "19"
  - Seqs 0311, 0313, 0314, 0331, 0333, and 0334: Changed Form Ref. to "20"
  - Seq 0317: Changed "16" to "20" and "15" to "19" in the Identification and changed Form Ref. to "21"
  - Seqs 0320 and 0340: Changed Form Ref. to "22"
  - Seq 0337: Changed Form Ref. to "21"
  - Seq 0350: Changed Form Ref. to "23"
  - Seqs 0360 and 0370: Changed Form Ref. to "24"
  - Seq 0380: Changed Form Ref. to "25"
  - Seq 0390: Changed Form Ref. to "26"
  - Seqs 0393, 0395, 0400: Changed "\$75,000" to "\$150,000" in the Identification and changed Form Ref. to "27"
  - Seq 0410: Changed "23" to "27" in the Identification and changed Form Ref. to "28"
  - Seq 0420: Changed "21" to "25" and "24" to "28" in the Identification and changed Form Ref. to "29"
  - Seq 0440: Changed Form Ref. to "30"
  - Seq 0450: Changed Form Ref. to "31"
- Form Payment:
  - Seq 0080: Updated Payment Values to "20030415", "20030616", and "20030915" (ETA-2-0033-A00)

**As of this date, the following record layouts do not have any changes for TY2002:**

- Form 4972: (compared against draft form from the web dated 5/28/02)
- Form 8615: (compared against draft form from the web dated 7/10/02)
- Form 8814: (compared against draft form from the web dated 7/10/02)

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"1134" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0760	Record ID		6	"RETbbb"	
0761	Type		6	"1040bb"	
0762	Page Number		5	"PG02b"	
0763	Taxpayer Identification Number		9	N (Primary SSN)	
0764	Filler		1	blank	
0765	Tax Period		6	Value "200212", YYYYMM	
0766	Filler		1	blank	
0770	AGI Repeated	36	12	N	
0772	Self 65 or Over Box	37a	1	"X" or blank	
0774	Self Blind Box	37a	1	"X" or blank	
0776	Spouse 65 or Over Box	37a	1	"X" or blank	
0778	Spouse Blind Box	37a	1	"X" or blank	
0783	Total Boxes Checked	37a	1	1, 2, 3, 4 or blank	
0786	Must Itemize Indicator	37b	1	"X" or blank	
0787	Modified Standard Deduction Ind	38	8	"SECTb933" or blank	
0788	Itemize Election Ind	38	2	"IE" or blank	
0789	Total Itemized or Standard Deduction	38	12	N	
0800	AGI Less Deduction	39	12	N	
0810	Exemption Amount	40	12	N	

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0820	Taxable Income	41	12	N
0853	Form 8814 Block	42a	1	"X" or blank
0857	Form 8814 Amount	42a	12	N
0880	Form 4972 Block	42b	1	"X" or blank
0890	Education Credit Recapture Literal	42	3	"ECR" or blank
0900	Education Credit Recapture Amount	42	12	N
0915	Tax	42	12	N
0918	Alternative Minimum Tax	43	12	N
0920	Total Tax Before Credits & Other Taxes	44	12	N
0922	Foreign Tax Credit	45	12	N
0925	Credit for Child & Dependent Care	46	12	N
0930	Credit for Elderly or Disabled	47	12	N
0935	Education Credits (Form 8863)	48	12	N
0937	Credit for Qualified Retirement Savings	49	12	N
0940	Child Tax Credit	50	12	N
0960	Adoption Credit	51	12	N
0985	Form 8396 Block	52a	1	"X" or blank
0990	Form 8859 Block	52b	1	"X" or blank
0995	Credits from F8396 & F8859	52	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1000	Form 3800 Block	53a	1	"X" or blank
				--
				--
1005	Form 8801 Block	53b	1	"X" or blank
1006	Other Form Block	53c	1	"X" or blank
1010	Other Form Literal	53c	12	"8586", "3468", "5884",    "6478", "6765", "8820", "8826", "8830", "8834", "8835", "8844", "8845", "8846", "8847", "8861" or "TRANSbALASKA"
1015	Other Credits	53	12	N
1017	Nonconventional Source Fuel Credit Literal	54	3	"FNS" or blank
1018	Nonconventional Source Fuel Credit Amount	54	12	N
1020	Total Credits	54	12	N
@1025	Nonconventional Source Fuel Credit	54	6	"STMbnn" or blank
1030	Tax Less Credits	55	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", or blank
1040	Self Employment Tax	56	12	N
1070	Railroad Retire Indicator	57	4	"RRTA" or blank
1080	Social Security & Medicare tax on Tips	57	12	N
1095	Retirement Tax Plan Literal	58	2	"NO" or blank
1100	Tax on Retirement Plans	58	12	N

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----	
1105	Advanced EIC Payments	59	12	N	
1107	Household Employment Taxes	60	12	N	
*1110	Other Tax Literal	61	8	"EPP", "S72P", "UT", "S453A", "STMbnn", "ADT", "72 (M) (5)", "MSA", "MED&MSA" or blank	
+1112	Other Tax Amount	61	12	N	
1114	F8611 Literal	61	5	"LIHCR" or blank	
1116	F8611 Amount	61	12	N	
1118	Form 8693 Approved Indicator	61	1	"X" or blank	
1119	Form 8693 Approved Date	61	8	DT	
1121	F4255 Literal	61	3	"ICR" or blank	
1122	F4255 Amount	61	12	N	
1123	F8828 Literal	61	4	"FMSR" or blank	
1124	F8828 Amount	61	12	N	
1126	F8834 Literal	61	5	"QEVCR" or blank	
1128	F8834 Amount	61	12	N	
1129	F8697 Literal or F8866 Literal	61	9	"FORMb8697" or "FORMb8866"	
1131	F8697 Amount or F8866 Amount	61	12	N	
1132	F8845 Literal	61	4	"IECR" or blank	
1134	F8845 Amount	61	12	N	
1136	Total Other Tax	61	12	N	
1138	Total Tax	61	12	N	

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1140	Other 1099 Withholding Literal	62	9	"FORMb1099" or blank
1160	Withholding	62	12	N
1161	Divorced Spouse SSN	63	9	N or blank
1162	Divorced Literal	63	3	"DIV" or blank
1170	ES Payments	63	12	N
@1173	Estimated Payment Name Change	63	6	"STMbnn" or blank
1178	EIC Literal	64	3	NO ENTRY --
1180	Earned Income Credit	64	12	N
1183	EIC Eligibility	64	6	"CLERGY" or "NO" or blank
1184	Excess SS & Tier 1 RRTA Tax	65	12	N
1186	Additional Child Tax Credit (Form 8812)	66	12	N
1190	F4868 Amount	67	12	N
1202	Form 2439 Block	68a	1	"X" or blank
1205	Form 4136 Block	68b	1	"X" or blank
1208	Form 8885 Block	68c	1	"X" or blank
1210	Other Payments	68	12	N
1245	Form 8689 Literal	68	9	"FORMb8689" or blank
1246	Form 8689 Amount	68	12	N
1250	Total Payments	69	12	N
1260	Overpaid	70	12	N
1270	Refund	71a	12	N



Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1272	Routing Transit Number	71b	9	N or blank
1274	Checking Account Indicator	71c	1	"X" or blank
1276	Savings Account Indicator	71c	1	"X" or blank
1278	Depositor Account Number	71d	17	AN (includes hyphens or   blank)
1280	Applied to ES Tax	72	12	N
1290	Amount Owed	73	12	N
1295	ES Penalty Indicator	74	1	NO ENTRY
1300	ES Penalty Amount	74	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse Yes		1	"X" or blank
1326	Surviving Spouse No		1	"X" or blank
1327	Spouse Occupation		25	AN

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	Values "TCE", "VITA",   "IRS-PREPARED", "IRS-REVIEWED", "ONLINE-PARTNR", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN		9	N or PNNNNNNNN
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	"Y" or "N"
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

Stm of Person Claiming Refund Due  
a Deceased Taxpr

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0371" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"1310bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Tax Year Decedent Due Refund		4	YYYY
0020	Name of Decedent		35	AN, allowable special characters are space, slash, and hyphen
0030	Date of Death		8	DT (YYYYMMDD)
0040	Decedent's SSN		9	N
0050	Name Control of Person Claiming Refund		4	First 4 significant characters of the refund claimer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name of Person Claiming Refund		35	AN Refund claimer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)

FORM 1310

Stm of Person Claiming Refund Due  
a Deceased Taxpr

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	SSN of Person Claiming Refund		9	N
0080	Reserved		35	NO ENTRY
0090	Reserved		35	NO ENTRY
0100	Reserved		22	NO ENTRY
0110	Street Address		35	AN, Allowable special characetr are space, slash, and hyphen and Literal "None"
0120	Apt. Number		5	AN or blank
0130	City		22	A, Allowable special character is space
0140	State Abbreviation		2	A (Standard Postal State Abbreviations)
0150	Zip Code		12	N (left-justified)
0160	Address Ind		1	1= APO/FPO Address, 2= Stateside Military Address, or blank
0170	Surviving spouse requesting re- issuance of refund	A	1	NO ENTRY
0180	Court appointed or certified rep	B	1	NO ENTRY
0190	Person other than A or B claiming decendent refund	C	1	"X" or blank
0200	Valid Proof of Death is in my possession	C	1	"X" or blank
0210	Did decedent leave a will "Yes" box	1	1	"X" or blank
0220	Did decedent leave a will "No" box	1	1	"X" or blank

FORM 1310

Stm of Person Claiming Refund Due  
a Deceased Taxpr

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
0230	Court appointed personal rep "Yes" box	2a	1	NO ENTRY
0240	Court appointd personal rep "No" box	2a	1	"X" or blank
0250	Personal rep will be appointed "Yes" box	2b	1	NO ENTRY
0260	Personal rep will be appointed "No" box	2b	1	"X" or blank
0270	Refund paid out according to state laws "Yes" box	3	1	"X" or blank
0280	Refund paid out according to state laws "No" box	3	1	NO ENTRY
0290	Person claiming refund signature		35	AN, Allowable special characters are space, slash, and hyphen
0300	Signature date		8	DT (YYYYMMDD)
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0493" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2120bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N    0000001 - 0000004
0010	Calendar Year		4	YYYY
0020	Person Supported First Name		10	AN (First Name)
0030	Person Supported Last Name		15	AN (Last Name)
*0040	Eligible Person First Name 1		10	AN (First Name) or "STMbnn"
+0045	Eligible Person Last Name 1		15	AN
+0050	Eligible Person SSN 1		9	N
+0060	Eligible Person Street Address 1		35	AN, Allowable special characters are space, slash, hyphen, literal "NONE"
+0070	Eligible Person City 1		22	A, Allowable special character is space
+0080	Eligible Person State Abbreviation 1		2	A (Standard Postal State Abbreviation)

## FORM 2120

## Multiple Support Declaration

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0090	Eligible Person Zip Code 1		12	N (left-justified)
0100	Eligible Person First Name 2		10	AN OR blank
0105	Eligible Person Last Name 2		15	AN or blank
0110	Eligible Person SSN 2		9	N or blank
0120	Eligible Person Street Address 2		35	AN, Allowable special characters are space, slash, hyphen, literal "NONE" or blank
0130	Eligible Prson City 2		22	A, Allowable special character is space, or blank
0140	Eligible Person State Abbreviation 2		2	A, (Standard Postal State Abbreviation) or blank
0150	Eligible Person Zip Code 2		12	N (left-justified) or blank
0160	Eligible Person First Name 3		10	'See 2nd Occ.'
0165	Eligible Person Last Name 3		15	'See 2nd Occ.'
0170	Eligible Person SSN 3		9	'See 2nd Occ.'
0180	Eligible Person Street Address 3		35	'See 2nd Occ.'
0190	Eligible Person City 3		22	'See 2nd Occ.'
0200	Eligible Person State Abbreviation 3		2	'See 2nd Occ.'
0210	Eligible Person Zip Code 3		12	'See 2nd Occ.'

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0220	Eligible Person First Name 4		10	'See 2nd Occ.'
0225	Eligible Person Last Name 4		15	'See 2nd Occ.'
0230	Eligible Person SSN 4		9	'See 2nd Occ.'
0240	Eligible Person Street Address 4		35	'See 2nd Occ.'
0250	Eligible Person City 4		22	'See 2nd Occ.'
0260	Eligible Person State Abbreviation 4		2	'See 2nd Occ.'
0270	Eligible Person Zip Code 4		12	'See 2nd Occ.'
0280	Signed Statements in T/P Possession Indicator		1	"X"
	Record Terminus Character		1	Value "#"



Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0524" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "FRMbbb"
0001	Form Number		6	"2555Zb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Your Social Security Number)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0006	Name of Taxpayer with Foreign Earned Income		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0007	Taxpayer SSN		9	N (Your Social Security Number)
0010	Bona Fide Residence - Yes	1a	1	"X" or blank
0020	Bona Fide Residence - No	1a	1	"X" or blank
0030	Date Bona Fide Residence Began	1b	8	YYYYMMDD or blank
0040	Date Bona Fide Residence Ended	1b	8	YYYYMMDD or blank, and    literal "CONTINUE"
0050	Physically Present - Yes	2a	1	"X" or blank
0060	Physically Present - No	2a	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Physical Presence Test FROM	2b	8	YYYYMMDD
0080	Physical Presence Test THROUGH	2b	8	YYYYMMDD or blank, and    literal "CONTINUE"
0090	Tax Home Test - Yes	3	1	"X" or blank
0100	Tax Home Test - No	3	1	NO ENTRY
0110	Foreign Address	4	70	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0115	Post of Duty	4	2	N
0120	Occupation	5	25	AN
0130	Employer's Name	6	35	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent
0140	Employer's US Address	7	70	AN, Allowable Special Characters are: space, slash, hyphen and literal "NONE"
0150	Employer's Foreign Address	8	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0160	Employer is a US Business	9a	1	"X" or blank
0170	Employer is a Foreign Business	9b	1	"X" or blank
0180	Other Employer	9c	1	"X" or blank
0190	Other Employer (specify)	9c	35	AN
0200	Last Year Filed	10a	4	Values "1982" through    "2001" or blank
0210	No Form 2555/2555-EZ Filed	10b	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Revoked Exclusions - Yes	10c	1	"X" or blank
0230	Revoked Exclusions - No	10c	1	"X" or blank
0240	Yes - Effective Revocation Tax Year	10d	4	YYYY
*0250	Tax Homes	11a	35	AN, "STMbnn" or blank
+0260	Date(s) Established	11a	8	YYYYMMDD or blank
0270	Country - Citizen/ National	11b	35	AN, Allowable Special Characters are: space, slash, hyphen
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0375" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0280	Record ID		6	"FRMbbb"
0281	Form Number		6	"2555Zb"
0282	Page Number		5	"PG02b"
0283	Taxpayer Identification Number		9	N (Primary SSN)
0284	Filler		1	blank
0285	Form Occurrence Number		7	N 0000001 - 0000002
*0290	Date Arrived in US - 1	12a(1)	8	YYYYMMDD, "STMbnn" or    blank
+0300	Date Left US - 1	12b(1)	8	YYYYMMDD or blank
+0310	Number of Days in US on Business - 1	12c(1)	3	Value Range 000-999
+0320	Income Earned in US on Business - 1	12d(1)	12	N
0330	Date Arrived in US - 2	12a(2)	8	YYYYMMDD or blank
0340	Date Left US - 2	12b(2)	8	'See 1st Occ.'
0350	Number of Days in US on Business - 2	12c(2)	3	'See 1st Occ.'
0360	Income Earned in US on Business - 2	12d(2)	12	'See 1st Occ.'
0370	Date Arrived in US - 3	12a(3)	8	'See 2nd Occ.'
0380	Date Left US - 3	12b(3)	8	'See 1st Occ.'
0390	Number of Days in US on Business - 3	12c(3)	3	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0400	Income Earned in US on Business - 3	12d(3)	12	'See 1st Occ.'
0410	Date Arrived in US - 4	12a(4)	8	'See 2nd Occ.'
0420	Date Left US - 4	12b(4)	8	'See 1st Occ.'
0430	Number of Days in US on Business - 4	12c(4)	3	'See 1st Occ.'
0440	Income Earned in US on Business - 4	12d(4)	12	'See 1st Occ.'
0450	Date Arrived in US - 5	12a(5)	8	'See 2nd Occ.'
0460	Date Left US - 5	12b(5)	8	'See 1st Occ.'
0470	Number of Days in US on Business - 5	12c(5)	3	'See 1st Occ.'
0480	Income Earned in US on Business - 5	12d(5)	12	'See 1st Occ.'
0490	Date Arrived in US - 6	12a(6)	8	'See 2nd Occ.'
0500	Date Left US - 6	12b(6)	8	'See 1st Occ.'
0510	Number of Days in US on Business - 6	12c(6)	3	'See 1st Occ.'
0520	Income Earned in US on Business - 6	12d(6)	12	'See 1st Occ.'
0530	Date Arrived in US - 7	12a(7)	8	'See 2nd Occ.'
0540	Date Left US - 7	12b(7)	8	'See 1st Occ.'
0550	Number of Days in US on Business - 7	12c(7)	3	'See 1st Occ.'
0560	Income Earned in US on Business - 7	12d(7)	12	'See 1st Occ.'
0570	Date Arrived in US - 8	12a(8)	8	'See 2nd Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
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0580	Date Left US - 8	12b(8)	8	'See 1st Occ.'
0590	Number of Days in US on Business - 8	12c(8)	3	'See 1st Occ.'
0600	Income Earned in US on Business - 8	12d(8)	12	'See 1st Occ.'
0610	Date Arrived in US - 9	12a(9)	8	'See 2nd Occ.'
0620	Date Left US - 9	12b(9)	8	'See 1st Occ.'
0630	Number of Days in US on Business - 9	12c(9)	3	'See 1st Occ.'
0640	Income Earned in US on Business - 9	12d(9)	12	'See 1st Occ.'
@0645	Earned Income Computation	12d	6	"STMbnn" or blank
1160	Number of Days in Qualifying Period	14	3	Value Range 000-365
1165	365-Day Yes	15	1	"X" or blank
1175	365-Day No	15	1	"X" or blank
1180	Number of Days Ratio	15	6	R (Please see Part I, Sect 05, Para 02(b))
1200	Foreign Earned Income Exclusion Limit	16	12	N
1210	Total Foreign Earned Income	17	12	N
1260	Max. of Foreign Earned Inc. Exclusion	18	12	N
	Record Terminus Character		1	Value "#"

## Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"1100" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "FRMbbb"
0001	Form Number		6	"2555bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0006	Name of Taxpayer with Foreign Earned Income		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0007	Taxpayer SSN		9	N (Your Social Security Number)
0008	Waiver		6	"WAIVER" or blank
@0009	Waiver Explanation		6	"STMbnn" or blank
0010	Foreign Address	1	70	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0015	Post of Duty	1	2	N
0020	Occupation	2	25	AN
0030	Employer's Name	3	45	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0040	Employer's US Address	4a	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0050	Employer's Foreign Address	4b	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0060	Employer is a Foreign Entity	5a	1	"X" or blank
0070	Employer is a US Company	5b	1	"X" or blank
0080	Employer is Self	5c	1	"X" or blank
0090	Employer is a Foreign Affiliate of a US Company	5d	1	"X" or blank
0100	Other Employer	5e	1	"X" or blank
0105	Other Employer (specify)	5e	35	AN
0110	Last Year Filed	6a	4	Values "1982" through "2001" or blank
0120	No Form 2555/2555-EZ Filed	6b	1	"X" or blank
0130	Revoked Exclusions - Yes	6c	1	"X" or blank
0140	Revoked Exclusions - No	6c	1	"X" or blank
@0150	Yes - Type of Exclusion/Tax Year	6d	6	"STMbnn" or blank
0160	Country - Citizen/National	7	35	AN, Allowable Special Characters are: space, slash, hyphen
0170	Separate Foreign Residence - Yes	8a	1	"X" or blank



Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Separate Foreign Residence - No	8a	1	"X" or blank
*0190	Yes - City & Country of Foreign Residence	8b	35	AN, "STMbnn" or blank
+0200	Number of Days at That Address	8b	3	Value Range 000-999
*0210	Tax Homes	9	35	AN, "STMbnn" or blank
+0215	Date(s) Established	9	8	YYYYMMDD or blank
0220	Date Bona Fide Residence Began	10	8	YYYYMMDD or blank
0225	Date Bona Fide Residence Ended	10	8	YYYYMMDD or blank, and    literal "CONTINUE"
0230	Living Qtrs - Purchased House	11a	1	"X" or blank
0240	Living Qtrs - Rented House/Apt	11b	1	"X" or blank
0250	Living Qtrs - Rented Room	11c	1	"X" or blank
0260	Living Qtrs - Employer Furnished	11d	1	"X" or blank
0270	Family Living with you - Yes	12a	1	"X" or blank
0280	Family Living with you - No	12a	1	"X" or blank
*0290	Yes - Relationship	12b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
+0295	Period	12b	25	AN

Field No.	Identification	Form Ref.	Length	Field Description
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0300	Statement to Authorities - Yes	13a	1	"X" or blank
0310	Statement to Authorities - No	13a	1	"X" or blank
0320	Req'd to pay income tax - Yes	13b	1	"X" or blank
0330	Req'd to pay income tax - No	13b	1	"X" or blank
*0340	Date Arrived in US - 1	14a(1)	8	YYYYMMDD or blank, "STMbn    n"
+0342	Date Left US - 1	14b(1)	8	YYYYMMDD or blank
+0344	Number of Days in US on Business - 1	14c(1)	3	Value Range 000-999
+0346	Income Earned in US on Business - 1	14d(1)	12	N
0348	Date Arrived in US - 2	14a(2)	8	YYYYMMDD or blank
0350	Date Left US - 2	14b(2)	8	'See 1st Occ.'
0352	Number of Days in US on Business - 2	14c(2)	3	'See 1st Occ.'
0354	Income Earned in US on Business - 2	14d(2)	12	'See 1st Occ.'
0356	Date Arrived in US - 3	14a(3)	8	'See 2nd Occ.'
0358	Date Left US - 3	14b(3)	8	'See 1st Occ.'
0360	Number of Days in US on Business - 3	14c(3)	3	'See 1st Occ.'
0370	Income Earned in US on Business - 3	14d(3)	12	'See 1st Occ.'
0372	Date Arrived in US - 4	14a(4)	8	'See 2nd Occ.'
0374	Date Left US - 4	14b(4)	8	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0376	Number of Days in US on Business - 4	14c(4)	3	'See 1st Occ.'
0378	Income Earned in US on Business - 4	14d(4)	12	'See 1st Occ.'
0380	Date Arrived in US - 5	14a(5)	8	'See 2nd Occ.'
0382	Date Left US - 5	14b(5)	8	'See 1st Occ.'
0384	Number of Days in US on Business - 5	14c(5)	3	'See 1st Occ.'
0386	Income Earned in US on Business - 5	14d(5)	12	'See 1st Occ.'
0388	Date Arrived in US - 6	14a(6)	8	'See 2nd Occ.'
0390	Date Left US - 6	14b(6)	8	'See 1st Occ.'
0392	Number of Days in US on Business - 6	14c(6)	3	'See 1st Occ.'
0394	Income Earned in US on Business - 6	14d(6)	12	'See 1st Occ.'
0396	Date Arrived in US - 7	14a(7)	8	'See 2nd Occ.'
0398	Date Left US - 7	14b(7)	8	'See 1st Occ.'
0400	Number of Days in US on Business - 7	14c(7)	3	'See 1st Occ.'
0402	Income Earned in US on Business - 7	14d(7)	12	'See 1st Occ.'
0404	Date Arrived in US - 8	14a(8)	8	'See 2nd Occ.'
0406	Date Left US - 8	14b(8)	8	'See 1st Occ.'
0408	Number of Days in US on Business - 8	14c(8)	3	'See 1st Occ.'
0410	Income Earned in US on Business - 8	14d(8)	12	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
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@0415	Earned Income Computation	14d	6	"STMbnn" or blank
0420	Contractual terms/ other conditions	15a	80	AN
0430	Visa Type	15b	30	AN
0440	Visa Limit Stay - Yes	15c	1	"X" or blank
@0450	Visa Limit Stay - Yes, Explanation	15c	6	"STMbnn" or blank
0460	Visa Limit Stay - No	15c	1	"X" or blank
0470	Home is US - Yes	15d	1	"X" or blank
0480	Home in US - No	15d	1	"X" or blank
*0490	Yes - Home Address	15e	60	AN or "STMbnn"
+0495	Home Status	15e	6	"RENTED" or blank
*+0500	Occupant Names	15e	35	AN or "STMbnn"
+0510	Occupant Relationship	15e	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER"
	Record Terminus Character		1	Value "#"

## Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0763" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0520	Record ID		6	"FRMbbb"
0521	Form Number		6	"2555bb"
0522	Page Number		5	"PG02b"
0523	Taxpayer Identification Number		9	N (Primary SSN)
0524	Filler		1	blank
0525	Form Occurrence Number		7	N 0000001 - 0000002
0530	Physical Presence Test FROM	16	8	YYYYMMDD
0540	Physical Presence Test THROUGH	16	8	YYYYMMDD or blank, and    literal "CONTINUE"
0550	Principal Country of Employment	17	35	AN
@0560	No Travel Statement	18	6	"STMbnn" or blank
*0570	Country Name - 1	18a(1)	35	AN, Allowable Special Character is: space, "STMbnn" or blank
+0580	Arrival Date - 1	18b(1)	8	YYYYMMDD
+0590	Departure Date - 1	18c(1)	8	YYYYMMDD
+0600	Full Days in Country - 1	18d(1)	3	Value Range 000-999
+0610	Number of Days in US on Business - 1	18e(1)	3	Value Range 000-999
+0620	Income Earned in US on Business - 1	18f(1)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0630	Country Name - 2	18a(2)	35	AN, Allowable Special Character is: space or blank
0640	Arrival Date - 2	18b(2)	8	'See 1st Occ.'
0650	Departure Date - 2	18c(2)	8	'See 1st Occ.'
0660	Full Days in Country - 2	18d(2)	3	'See 1st Occ.'
0670	Number of Days in US on Business	18e(2)	3	'See 1st Occ.'
0680	Income Earned in US on Business	18f(2)	12	'See 1st Occ.'
0690	Country Name - 3	18a(3)	35	'See 2nd Occ.'
0700	Arrival Date - 3	18b(3)	8	'See 1st Occ.'
0710	Departure Date - 3	18c(3)	8	'See 1st Occ.'
0720	Full Days in Country - 3	18d(3)	3	'See 1st Occ.'
0730	Number of Days in US on Business - 3	18e(3)	3	'See 1st Occ.'
0740	Income Earned in US on Business - 3	18f(3)	12	'See 1st Occ.'
0750	Country Name - 4	18a(4)	35	'See 2nd Occ.'
0760	Arrival Date - 4	18b(4)	8	'See 1st Occ.'
0770	Departure Date - 4	18c(4)	8	'See 1st Occ.'
0780	Full Days in Country - 4	18d(4)	3	'See 1st Occ.'
0790	Number of Days in US on Business - 4	18e(4)	3	'See 1st Occ.'
0800	Income Earned in US on Business - 4	18f(4)	12	'See 1st Occ.'
@0805	Earned Income Computation	18f	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0810	Total wages, salaries, etc.	19	12	N
0820	Share of Income - Business or Profession	20a	12	N
@0830	Partnership's name, address and type of income	20b	6	"STMbnn" or blank
0840	Share of Income - Partnership	20b	12	N
@0850	Market Value of Property - Home	21a	6	"STMbnn"
0860	Noncash Income - Home	21a	12	N
@0870	Market Value of Property - Meals	21b	6	"STMbnn"
0880	Noncash Income - Meals	21b	12	N
@0890	Market Value of Property - Car	21c	6	"STMbnn"
0900	Noncash Income - Car	21c	12	N
*0910	Other Property - type	21d	35	AN, "STMbnn" or blank
+0920	Other Property - Amount	21d	12	N
0925	Total Property Amount	21d	12	N
0930	Cost of Living/ Overseas Differential	22a	12	N
0940	Family	22b	12	N
0950	Education	22c	12	N
0960	Home Leave	22d	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0970	Quarters	22e	12	N
*0980	Other purposes - Type	22f	35	AN, "STMbnn"
+0990	Other purpose - Amount	22f	12	N
0995	Total Other Purpose Amount	22f	12	N
1000	Total Allowances	22g	12	N
*1010	Type of Other Foreign Earned Income	23	35	AN, "STMbnn"
+1020	Amount of Other Foreign Earned Income	23	12	N
1025	Total Amount of Other Foreign Earned Income	23	12	N
1030	Total Income	24	12	N
1040	Excludable Meals & Lodging	25	12	N
1050	Foreign Earned Income	26	12	N
	Record Terminus Character		1	Value "#"



Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0272" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1060	Record ID		6	"FRMbbb"
1061	Form Number		6	"2555bb"
1062	Page Number		5	"PG03b"
1063	Taxpayer Identification Number		9	N (Primary SSN)
1064	Filler		1	blank
1065	Form Occurrence Number		7	N 0000001 - 0000002
1070	Foreign Earned Income Repeated	27	12	N
1075	Claiming Housing Exclusion or Housing Deduction		1	"Y" or "N"
1080	Qualified Housing Expenses	28	12	N
1090	Number of Days in Qualifying Period	29	3	Value Range 000-365
1100	Number of Days X \$29.70 or Enter \$10,842	30	12	N
1110	Total Qualified Housing Expenses	31	12	N
1120	Employer-Provided Amounts	32	12	N
1130	Employer-Provided Percentage	33	6	R (Please see Part I, Sect 5.01.2.b)
1140	Housing Exclusion	34	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1160	Number of Days in Qualifying Period	36	3	Value Range 000-365
1180	Number of Days Ratio	37	6	R (Please see Part I, Sect 5.01.2.b)
1200	Tentative Foreign Earned Income Exclusion	38	12	N
1210	Foreign Earned Income Exclusion Limit	39	12	N
1220	Foreign Earned Income Exclusion	40	12	N
1230	Total Housing and Foreign Earned Income Exclusions	41	12	N
@1240	Allowable Deductions Computation	42	6	"STMbnn" or blank
1250	Allowable Deductions	42	12	N
1260	Max. of Housing and Foreign Earned Inc. Exclusions	43	12	N
1270	Max. Qualified Housing Expenses	44	12	N
1280	Max. Foreign Earned Income	45	12	N
1290	Limit of Housing Deduction	46	12	N
1300	Prior Year Housing Deduction Carryover Amount	47	12	NO ENTRY
1310	Total Housing Deduction	48	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0505" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0320	Record ID		6	"FRMbbb"
0321	Form Number		6	"8594bb"
0322	Page Number		5	"PG02b"
0323	Taxpayer Identification Number		9	N (Primary SSN)
0324	Filler		1	blank
0325	Form Occurrence Number		7	N 0000001
*0330	Supplemental Stmt Tax Year and Return Form Number	III 7	12	AN, "STMbnn" or blank
0340	Supplemental Stmt Allocation Sales Price Class I	III 8	12	N
0350	Supplemental Stmt Increase/Decrease Class I	III 8	12	N
0360	Supplemental Stmt Redetermined Allocation Class I	III 8	12	N
0370	Supplemental Stmt Allocation Sales Price Class II	III 8	12	N
0380	Supplemental Stmt Increase/Decrease Class II	III 8	12	N
0390	Supplemental Stmt Redetermined Allocation Class II	III 8	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0400	Supplemental Stmt Allocation Sales Price Class III	III 8	12	N
0410	Supplemental Stmt Increase/Decrease Class III	III 8	12	N
0420	Supplemental Stmt Redetermined Class III	III 8	12	N
0430	Supplemental Stmt Allocation Sales Price Class IV	III 8	12	N
0440	Supplemental Stmt Increase/Decrease Class IV	III 8	12	N
0450	Supplemental Stmt Redetermined Allocation Class IV	III 8	12	N
0460	Supplemental Stmt Allocation Sales Price Class V	III 8	12	N
0470	Supplemental Stmt Increase/Decrease Class V	III 8	12	N
0480	Supplemental Stmt Redetermined Allocation Class V	III 8	12	N
0490	Supplemental Stmt Sales Price Class VI & VII	III 8	12	N
0500	Supplemental Stmt Incr/Decrease Class VI & VII	III 8	12	N
0510	Supplemental Stmt Redetermined Class VI & VII	III 8	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0520	Total Assets Allocation of Sales Price	III 8	12	N
0530	Total Assets Redetermined Allocation	III 8	12	N
*0540	Reason(s) for Increase	IV 12	70	AN, "STMbnn" or blank
*0550	Reason(s) for Increase	IV 12	70	AN
*0560	Reason(s) for Increase	IV 12	70	AN
	Record Terminus Character		1	Value "#"

## FORM 8812

## Additional Child Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0203" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8812bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0008	Amount from Line 1 of Child Tax Credit Worksheet	1	12	N
0012	Child Tax Credit	2	12	N
0016	Net Amount From Line 1 of Worksheet	3	12	N
0021	Total Taxable Earned Income	4	12	N
0025	Total Taxable Earned Income > \$10,350 - No Box	5	1	"X" or blank
0035	Total Taxable Earned Income > \$10,350 - Yes Box	5	1	"X" or blank
0038	Net Total Taxable Earned Income	5	12	N
0045	10% of Net Total Taxable Earned Income	6	12	N

## FORM 8812

## Additional Child Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0054	Three or More Qualifying Children - No Box	6	1	"X" or blank
0058	Three or More Qualifying Children - Yes Box	6	1	"X" or blank
0075	Total SS & Medicare Taxes Withheld	7	12	N
0085	Total Other Taxes and Deductions	8	12	N
0095	Total SS, Medicare Taxes, Other Taxes & Deductions	9	12	N
0105	Total EIC & Excess SS & Tier 1 RRTA Tax Withheld	10	12	N
0110	Net SS, Medicare Taxes, Other Taxes & Deductions	11	12	N
0115	Larger of 10% of Net Tot Taxable Inc Or Net Deduc.	12	12	N
0140	Additional Child Tax Credit: Lines 3 or 12	13	12	N or blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0547" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8815bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Eligible Enrollee Name 1	1(a)1	25	AN (first name, space, middle initial, less than (<), last name) or "STMbnn"
+0020	Eligible Institution Name 1	1(b)1	30	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), blank and literal "EDbIRA" or "QSTP"
*+0030	Eligible Institution Address 1	1(b)1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" or "STMbnn".
+0040	Eligible Institution City/ State/Zip code 1	1(b)1	30	AN, Allowable special characters are: hyphen (-), comma (,) and blank



FORM 8815

Exclusion of Interest From Series  
EE U.S....

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0050	Eligible Enrollee Name 2	1(a)2	25	AN (first name, space, middle initial, less than (<), last name)
0060	Eligible Institution Name 2	1(b)2	30	'See 1st Occ.'
0070	Eligible Institution Address 2	1(b)2	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0080	Eligible Institution City/ State/Zip code 2	1(b)2	30	'See 1st Occ.'
0090	Eligible Enrollee Name 3	1(a)3	25	AN (first name, space, middle initial, less than (<), last name)
0100	Eligible Institution Name 3	1(b)3	30	'See 1st Occ.'
0110	Eligible Institution Address 3	1(b)3	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0120	Eligible Institution City/ State/Zip code 3	1(b)3	30	'See 1st Occ.'
0170	Education Expenses	2	12	N
0180	Nontaxable Benefits	3	12	N
0190	Taxable Expenses	4	12	N
0200	Total Bonds Proceeds	5	12	N
0210	Interest	6	12	N

FORM 8815

Exclusion of Interest From Series  
EE U.S....

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0220	Taxable Expenses/ Bonds Proceeds Rati	7	6	R
0230	Tentative Bond Interest	8	12	N
0240	Modified AGI	9	12	N
0250	Allowable Write-In Amount	10	12	N, 57600 or 86400
0260	Excess AGI	11	12	N
0270	Excess AGI Ratio	12	6	R
0280	Excludable Bond Interest Offset	13	12	N
0290	Excludable Savings Bond Interest	14	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0395" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8839bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Eligible Child First Name - 1	1a	10	AN (first name)
0020	Eligible Child Last Name - 1	1a	15	AN (last name)
0030	Eligible Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen (see special instructions)
0040	Year of Birth - 1	1b	4	DT
0049	Disabled Over 18 Box - 1	1c	1	"X" or blank
0060	Special Needs Box - 1	1d	1	"X" or blank
0070	Foreign Child Box - 1	1e	1	"X" or blank
0080	Identifying Number Child - 1	1f	9	N

Field No.	Identification	Form Ref.	Length	Field Description
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0090	Eligible Child First Name - 2	1a	10	AN (first name) or blank
0100	Eligible Child Last Name - 2	1a	15	AN (last name) or blank
0110	Eligible Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0120	Year of Birth - 2	1b	4	DT or blank
0129	Disabled Over 18 Box - 2	1c	1	'See 1st Occ.'
0140	Special Needs Box - 2	1d	1	'See 1st Occ.'
0150	Foreign Child Box - 2	1e	1	'See 1st Occ.'
0160	Identifying Number Child - 2	1f	9	N or blank
0170	Allowed Tax Credit Child - 1	2	12	N    (\$10,000 Maximum Credit)
0171	Previous Year Form 8839 No Box - 1	3	1	"X" or blank
0173	Previous Year Form 8839 Yes Box - 1	3	1	"X" or blank
0174	Previous Year Form 8839 - 1	3	12	N
0177	Subtract Line 3 From Line 2 - 1	4	12	N
0180	Total Qualified Adoption Expenses Child - 1	5	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0190	Smaller of All. Credit or Qual. Expenses Child - 1	6	12	N
0200	Allowed Tax Credit Child - 2	2	12	N (\$10,000 Maximum Credit)
0201	Previous Year Form 8839 No Box - 2	3	1	"X" or blank
0203	Previous Year Form 8839 Yes Box - 2	3	1	"X" or blank
0204	Previous Year Form 8839 - 2	3	12	N
0207	Subtract Line 3 From Line 2 - 2	4	12	N
0210	Total Qualified Adoption Expenses Child - 2	5	12	N
0220	Smaller of All. Credit or Qual. Expenses Child - 2	6	12	N
0230	Total of Amounts on Line 6	7	12	N
0240	Modified AGI	8	12	N
0250	Modified AGI Minus 150,000	9	12	N or blank
0260	Line 9 divided by 40,000	10	6	R
0270	Multiply Line 7 By Line 10	11	12	N
0280	Subtract Line 11 From Line 7	12	12	N
0284	Carryforward of Adoption Credit to Current Year	13	12	N
0289	Add Lines 12 and 13	14	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0291	Total Tax Before Credits & Other Taxes	15	12	N
0293	1040 Partial Credits & F8396 Mortgage Int CR	16	12	N
0295	Subtract Line 16 From Line 15	17	12	N
0297	Adoption Credit	18	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0259" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0300	Record ID		6	"FRMbbb"
0301	Form Number		6	"8839bb"
0302	Page Number		5	"PG02b"
0303	Taxpayer Identification Number		9	N (Primary SSN)
0304	Filler		1	blank
0305	Form Occurrence Number		7	N 0000001
0310	Allowed Tax Credit Child - 1	19	12	N    (\$10,000 Maximum Credit)
0311	Prev Yr Employer- Provided Benefits No Box - 1	20	1	"X" or blank
0313	Prev Yr Employer- Provided Benefits Yes Box - 1	20	1	"X" or blank
0314	Prev Yr Employer- Provided Adoption Benefits - 1	20	12	N
0317	Subtract Line 20 From Line 19 - 1	21	12	N
0320	Employer Provided Adoption Benefits Child - 1	22	12	N
0330	Allowed Tax Credit Child - 2	19	12	N    (\$10,000 Maximum Credit)
0331	Prev Yr Employer- Provided Benefits No Box - 2	20	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description	
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0333	Prev Yr Employer- Provided Benefits Yes Box - 2	20	1	"X" or blank	
0334	Prev Yr Employer- Provided Adoption Benefits - 2	20	12	N	
0337	Subtract Line 20 From Line 19 - 2	21	12	N	
0340	Employer Provided Adoption Benefits Child - 2	22	12	N	
0350	Total of Employer Provided Adoption Benefits	23	12	N	
0360	Smaller of All. Tax Credit or Adoption Benefits 1	24	12	N	
0370	Smaller of All. Tax Credit or Adoption Benefits 2	24	12	N	
0380	Tot. of Smaller of All. Tax Credit or Adop. Ben.	25	12	N	
0390	Modified AGI	26	12	N	
0393	Modified AGI > \$150,000 No Box	27	1	"X" or blank	
0395	Modified AGI > \$150,000 Yes Box	27	1	"X" or blank	
0400	Modified AGI minus 150,000	27	12	N or blank	
0410	Line 27 Divided by 40,000	28	6	R	
0420	Multiply Line 25 By Line 28	29	12	N	
0440	Excluded Benefits	30	12	N	



Field No.	Identification	Form Ref.	Length	Field Description
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0450	Taxable Benefits	31	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"0116" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"8885bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	0000001 - 0000002	
0020	SSN of Recipient		9	N	
0030	Eligible Trade Adjust. Assistance Recipient-No	1	1	"X" or blank	
0040	Eligible Trade Adjust. Assistance Recipient-Yes	1	1	"X" or blank	
0050	Eligible PBGC Pension Recipient - No	2	1	"X" or blank	
0060	Eligible PBGC Pension Recipient - Yes	2	1	"X" or blank	
0070	Claimed as Dependent on Another Return - No	3	1	"X" or blank	
0080	Claimed as Dependent on Another Return - Yes	3	1	"X" or blank	

## FORM 8885

Health Insurance Credit for Eligible  
Recipients

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0090	Covered by Self- Paid Health Insurance Plan - No	4	1	"X" or blank
0100	Covered by Self- Paid Health Insurance Plan - Yes	4	1	"X" or blank
0110	Covered by Employer Health Plan - No	5	1	"X" or blank
0120	Covered by Employer Health Plan - Yes	5	1	"X" or blank
0130	Covered by Medicare, Medicaid or SCHIP-No	6	1	"X" or blank
0140	Covered by Medicare, Medicaid or SCHIP-Yes	6	1	"X" or blank
0150	Federal or Military Health Benefits - No	7	1	"X" or blank
0160	Federal or Military Health Benefits - Yes	7	1	"X" or blank
0170	Prisoner - No	8	1	"X" or blank
0180	Prisoner - Yes	8	1	"X" or blank
0190	Amount Paid for Health Insurance	9	12	N
0200	Archer MSA Distributions Used	10	12	N
0210	Line 9 Minus Line 10	11	12	N
0220	Health Insurance Credit	12	12	N

Record Terminus Character	1	Value "#"
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## FEC RECORD

## Foreign Employer Compensation Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0545" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FECbbb"
0001	Reserved		6	blank
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Record Occurrence Number		7	N 0000001 - 0000010
0010	SSN or ITIN of Employee of Foreign Employer		9	N (Social Security Number, or Individual Taxpayer Identification Number)
0020	Employee Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, and space (see special instructions)
0030	Employee Name Line 1		35	AN, Taxpayer's name    allowable special characters are: space and hyphen
0040	Employee Name Line 2		35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma and percent

## FEC RECORD

## Foreign Employer Compensation Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0050	Street Address		35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0060	City		22	A, Allowable special character is space
0070	State Abbreviation		2	A (Standard Postal State Abbreviations)
0080	Zip Code		12	N (left-justified)
0090	Foreign Sate or Province		35	A, Allowable special character is space
0100	Foreign Postal Code		20	AN, Allowable special character is space)
0110	Foreign Country		35	A, Allowable special character is space
0120	Services Performed While Residing in U.S. Yes Ind		1	"X" or blank (if "X", enter "00" for Post of Duty Code)
0130	Post of Duty Code		2	N (from POD Code Table, for foreign residence, or "00", for U.S. residence)
0140	Foreign Employer's Name		45	AN, Allowable special characters are space, slash, hyphen, ampersand, and percent
0150	Foreign Employer's Street Address Continuation		35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, and percent

## FEC RECORD

## Foreign Employer Compensation Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Foreign Employer's Street Address		35	AN, Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0170	Foreign Employer's City		22	AN, Allowable special character is space
0180	Foreign Employer's State or Province		35	A, Allowable special    character is space
0190	Foreign Employer's Postal Code		20	AN, Allowable special character is space
0200	Foreign Employer's Country		35	A, Allowable special character is space
0210	Foreign Employer's Identification Number		16	AN, Allowable special characters are space, slash, and hyphen (as available for the location)
0220	Foreign Employer Compensation Amount		12	N
	Record Terminus Character		1	Value "#"

## FORM PAYMENT

## Balance Due and Estimated Payments

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0123" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"PMTbbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Primary SSN		9	N
0020	Secondary SSN		9	N
0030	Routing Transit Number		9	N
0040	Bank Account Number		17	AN (including hyphens or blank)
0050	Type of Account		1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment		12	N (positive only)
0070	Tax Type Code		5	AN, Values: "1040E" = Form 1040, "1040A" = Form 1040A, "1040Z" = Form 1040EZ, "1040T" = Telefile "1040S" = Estimated Payments

## FORM PAYMENT

## Balance Due and Estimated Payments

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Requested Payment Date		8	YYYYMMDD for Balance Due    (Form 1040, 1040A, 1040EZ & Telefile) YYYYMMDD for Estimated Payments Values: "20030415", "20030616" or "20030915"
0090	Taxpayer's Day Time Phone Number		10	N
	Record Terminus Character		1	Value "#"



LTCGL Long-Term Capital Gains/Loss Transaction

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0129"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"LTCGLb"
0001	Subpart Type		6	"SCHbbD" or "8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Subpart Occurrence Number		7	SCH D "0000001" or 8865 "0000001-0000005"
0010	Transaction Occurrence Number		7	0000001-0005000
0020	L-T Description of Property	8 (a)	15	AN
0040	L-T Date Acquired	8 (b)	8	DT, or "INHERIT" or "VARIOUS"
0060	L-T Date Sold	8 (c)	8	DT
0080	L-T Sales Price	8 (d)	12	N, or "EXPIRED"
0100	L-T Cost or Other Basis	8 (e)	12	N, or "EXPIRED"
0120	L-T Gain or (Loss)	8 (f)	12	N
0140	28% Rate Gain or Loss	8 (g)	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"0507" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"SCHbb2"	
0001	Schedule Type		6	"1040Ab"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Schedule Occurrence Number		7	N 0000001	
*0010	Name of Care Provider 1	1(a)	16	AN or "STMbnn"	
+0015	Care Provider Name Control 1	1(a)	4	First Four Significant Characters of Individual's Last Name or of The Business Name, No Leading or Embedded Spaces; Allowable Characters Are Alpha, Numeric, Hyphen, Ampersand; Spaces May Be Present in Last Three Positions	
+0020	Street Address 1	1(b)	28	AN	
+0030	City/State/Zip 1	1(b)	28	AN	
*+0040	SSN/EIN 1	1(c)	9	N or "STMbnn"	
+0045	SSN/EIN Type 1	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank	
+0050	Amount Paid 1	1(d)	12	N	

## SCHEDULE 2 PAGE 1

## Child and Dependent Care...

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0060	Name of Care Provider 2	1(a)	16	AN
+0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	28	AN
0090	SSN/EIN 2	1(c)	9	N
+0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0230	Total Qualified Expenses or Limit	3	12	N	
0260	Primary Earned Income	4	12	N	
0270	Spouse's Earned Income	5	12	N	
0290	Smaller of Expenses or Income	6	12	N	
0295	Adjusted Gross Income	7	12	N	
0300	Applicable Percentage	8	6	R	
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank	
0318	Prior Year Expense Literal	9	4	"CPYE" or blank	
0320	Prior Year Expense	9	12	N	
0324	Prior Year Qualifying Person Name	9	35	AN	
0326	Prior Year Qualifying Person SSN	9	9	N	
0328	Percentage of Qualified Expenses or Income	9	12	N	
0332	Tax	10	12	N	-
0336	Credit for Child & Dependent Care	11	12	N	
Record Terminus Character			1	Value "#"	